

**(1) First Account Current and Report of Successor Conservator and (2) Petition for Allowance of Compensation to Successor Conservator and Attorney and (3) Dispensation of Further Accounts**

<b>Age: 25</b>	<b>PUBLIC GUARDIAN</b> , Conservator, is Petitioner.  Account period: 3-22-10 through 12-2-11  Accounting:       \$21,602.64 Beginning POH: \$     0.00 Ending POH:     \$ 2,753.56 (cash)  Conservator:     \$ 6,110.40 (itemized)  Attorney:         \$ 2,000.00 (per Local Rule)  Petitioner requests that due to the insufficiency of the estate to pay the fees and commissions that a lien be imposed upon the estate for any unpaid balances of the authorized fees and commissions.  Petitioner states the conservatorship estate meets the requirements of Probate Code §2628 to dispense with further accountings and requests the Court dispense with further accountings as long as the conservatorship estate continues to meet the requirements of Probate Code §2628.  <b>Petitioner prays for an Order:</b> 1. Approving, allowing and settling the account; 2. Authorizing the conservator and attorney fees and commissions; 3. Imposing a lien against the estate for any authorized compensation to Petitioner and Attorney which remains unpaid due to the insufficiency of the estate; 4. Dispensing with further accounts; and 5. Other relief the Court considers proper	<b>NEEDS/PROBLEMS/COMMENTS:</b>
<b>DOB: 8-28-86</b>		
<b>Aff.Sub.Wit.</b>		
<input checked="" type="checkbox"/> <b>Verified</b>		
<b>Inventory</b>		
<b>PTC</b>		
<b>Not.Cred.</b>		
<input checked="" type="checkbox"/> <b>Notice of Hrg</b>		
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<b>Aff.Pub.</b>		
<b>Sp.Ntc.</b>		
<b>Pers.Serv.</b>		
<b>Conf. Screen</b>		
<b>Letters</b>		
<b>Duties/Supp</b>		
<b>Objections</b>		
<b>Video Receipt</b>		
<b>CI Report</b>		
<b>9202</b>		
<input checked="" type="checkbox"/> <b>Order</b>		
<b>Aff. Posting</b>		
<b>Status Rpt</b>		
<b>UCCJEA</b>		
<b>Citation</b>		
<b>FTB Notice</b>		

<b>Reviewed by:</b> skc
<b>Reviewed on:</b> 4-2-12
<b>Updates:</b>
<b>Recommendation:</b>
<b>File 1 - Vega</b>

## (1) Tenth Account Current and Report of Conservator and (2) Petition for Allowance of Compensation to Conservator and Attorney

Age: 44 years DOB: 9/14/1967		<b>PUBLIC GUARDIAN</b> , Conservator, is petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
		Account period: 11/1/10 – 10/31/11	
Cont. from		Accounting - <b>\$1,739,040.97</b>	
	Aff.Sub.Wit.	Beginning POH- <b>\$1,656,960.48</b>	
✓	Verified	Ending POH- <b>\$1,577,110.15</b>	
	Inventory		
	PTC	Conservator - <b>\$5,738.20</b>	
	Not.Cred.	(27.75 Deputy hours @ \$96/hr and 40.45 Staff hours @ \$76/hr)	
✓	Notice of Hrg		
✓	Aff.Mail	Attorney - <b>\$1,000.00</b> (per Local Rule)	
	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.	Bond fee - <b>\$4,120.78</b>	
	Conf. Screen	(o.k.)	
	Letters		
	Duties/Supp		
	Objections	<b>Petitioner prays for an Order:</b>	
	Video Receipt	1. Approving, allowing and settling the Tenth account.	
	CI Report	2. Authorizing the conservator and attorney fees and commissions	
	9202	3. Payment of the bond fee	
✓	Order		
	Aff. Posting		Reviewed by: KT
	Status Rpt		Reviewed on: 4/2/12
	UCCJEA		Updates:
	Citation		Recommendation:
	FTB Notice		File 2 - Lopez

## Attys

Kruthers, Heather H. (for Petitioner Public Administrator, Administrator of the Estate)  
 Knudson, David N. (for Public Administrator Re: Estate Tax Audit)  
 Harris, Richard (for Chet Leroy Wing, Jr., Joie Freed, and Shirley Gatlin, step-grandchildren)  
 Helon, Marvin T. (for Jan Hugenroth, Executor of the Estate of David Billings, step-grandson)  
 Hunt, Jeffrey A. (of Sacramento, for Steve Brashears and Deanna Grant, grandchildren)  
 Smith, Frederick W., Jr. (of Oakdale, for Sandra Tucker, step-granddaughter)  
 Jaech, Jeffrey A. (for Janene Marsella, step-great-granddaughter)  
 Rountree, L. Clarke (for Amy Kovacevich, step-great-granddaughter)

Amended (1) First and Final Account and Report of Administrator and (2) Petition for Allowance of Ordinary and Extraordinary Commissions and Fees and (3) Distribution (PC 9202, 10800, 10810, 10951, 11600, 11850)

<b>DOD: 6/3/2007</b>	<b>PUBLIC ADMINISTRATOR</b> , Administrator, is Petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
Cont. from 051111, 070711, 090811, 011912, 030812	<u><b>Account period: 1/29/2008 – 3/14/2011</b></u> Accounting - \$2,299,284.35 Beginning POH - \$2,255,310.44 Ending POH - \$1,806,632.64	<b>Continued from 3/8/2012. Minute Order</b> states Counsel advises the Court that the account is being filed this morning. Counsel requests that the Dedrick Shelton matter be taken off calendar for 4/9/2012, and this matter be continued to that date. The Court grants the request.
<input type="checkbox"/> Aff.Sub.W	<u><b>Supplemental Account period: 3/15/2011 – 2/29/2012</b></u> Accounting - \$1,861,821.55 Beginning POH - \$1,806,632.64 Ending POH - \$1,695,730.11 (\$173,200.11 is cash)	
<input checked="" type="checkbox"/> Verified	Administrator - \$35,032.16 (statutory)	
<input checked="" type="checkbox"/> Inventory	Attorney - \$35,032.16 (statutory)	
<input checked="" type="checkbox"/> PTC	Administrator XO - \$1,546.42 (per Local Rules, for sale of real property @ \$1,000.00; sale of personal property @ ) \$298.42 (10% of net sales of \$2,984.15); preparation of tax returns @ 1 Deputy hour/\$96 and 2 assistant hours/\$76 for total \$248.00;)	
<input checked="" type="checkbox"/> Not.Cred.	Attorney for Tax Issues - \$6,750.00 (for specialized representation by Attorney David N. Knudson for handling IRS audit of the estate @ \$275/hour and \$80/hour attorney rates; per invoices attached as Exhibit B;)	
<input checked="" type="checkbox"/> Notice of Hrg	Costs - \$77.50 (certified copies)	
<input checked="" type="checkbox"/> Aff.Mail	Bond Fee - \$23,544.72 (ok)	
<input type="checkbox"/> Aff.Pub.	~Please see additional page~	
<input checked="" type="checkbox"/> Sp.Ntc.		
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<input type="checkbox"/> Conf. Screen		
<input type="checkbox"/> Letters		
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<input checked="" type="checkbox"/> 9202		
<input checked="" type="checkbox"/> Order		
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<input type="checkbox"/> Status Rpt		
<input type="checkbox"/> UCCJEA		
<input type="checkbox"/> Citation		
<input checked="" type="checkbox"/> FTB Notc		
		Reviewed by: LEG Reviewed on: 4/5/12 Updates: Recommendation: File 3 – Brashears

**Decedent's Will has been superseded by his previous agreements and is being distributed according to the estate's creditors' claims. Distribution pursuant to Allowed Creditor's Claims is to:**

- **SANDRA TUCKER** – 25% of the estate consisting of tractor, real property and **\$19,275.84 cash**;
- **JAN HUGENROTH as Executor of the Estate of DAVID S. BILLINGS (11CEPR00053)** – ½ of 25% of the estate consisting of tractor, real property and **\$9,637.92 cash**;
- **DEANNA GRANT** – ½ of 25% of the estate consisting of tractor, real property and **\$9,637.92 cash**;
- **STEVE BRASHEARS** – ½ of 25% of the estate consisting of tractor, real property and **\$9,637.92 cash**;
- **CHET LEROY WING, JR.,** – 1/3 of 25% of the estate consisting of tractor, real property and **\$6,425.27 cash**;
- **SHIRLEY GATLIN** – 1/3 of 25% of the estate consisting of tractor, real property and **\$6,425.27 cash**;
- **JOIE FREED** – 1/3 of 25% of the estate consisting of tractor, real property and **\$6,425.27 cash**;
- **AMY KOVACEVICH** – ½ of ½ of 25% of the estate consisting of tractor, real property and **\$4,818.96 cash**;
- **JANENE MARSELLA** – ½ of ½ of 25% of the estate consisting of tractor, real property and **\$4,818.96 cash**.

(1) Petition to have the Public Administrator Cited to Appear before the Court Re: Condition of Estate and Reasons why the Estate Cannot be Distributed and Closed; and (2) Payment of Three Pecuniary Devises with Interest at Seven Percent (7%); and (3) to Surcharge Administrator for Unnecessary and Unreasonable Delays in Closing said Estate; and (4) Points and Authorities; and (5) Declaration of Barbara Rivera

<b>DOD: 8/24/07</b>		<p><b>BARBARA RIVERA</b>, beneficiary and named executor in Decedent's Will, is Petitioner.</p> <p><b>Petitioner states:</b></p> <ul style="list-style-type: none"> <li>On 7/18/08, the Public Administrator was appointed as Administrator by <i>Ex Parte</i> Order pursuant to PrC §7660 et seq. (<i>Summary Disposition of Small Estates</i>);</li> <li>None of Decedent's devisees named in her Last Will were notified either before or after appointment of the Public Administrator;</li> <li>Decedent's estate could have been closed within 6 months of the Public Administrator's appointment, or within one year as required by PrC §12200(a). This section requires that an estate be closed within one year, after issuance of Letters, in which a federal estate tax return is not required;</li> <li>Here, Letters did not issue because the Public Administrator was appointed pursuant to PrC §7660(a)(1); however, they would have issued on or about 7/18/08;</li> <li>This past August 2011 was the fourth anniversary of Decedent's death and there is no reason for this extended delay on a "small estate" probate case filed under PrC §7660 et seq.;</li> <li>Decedent's Last Will designates gifts to devisees (one of whom passed away on 2/15/09);</li> <li>The Public Administrator should be surcharged with the amount of money due the pecuniary devisees' as interest on their bequests, with said surcharge amount to be paid by the Administrator's personal funds and the forfeit of any commission;</li> <li>Per PrC §12003, beneficiaries are entitled to interest on their pecuniary bequests at 7% simple interest. Section 12003 provides in relevant part: "If a general pecuniary devise...is not distributed within one year after the..death, the devise bear interest thereafter." The effective rate of interest is 7% (see PrC §12001);</li> <li>The total amount due the named beneficiaries, with interest included (interest calculated from 8/24/08 (year after date of death) – 10/31/11): <ul style="list-style-type: none"> <li>Norma Raffeedy (sister; <i>now deceased</i>): \$6,115.21 (original devise: \$5,000);</li> <li>Rose A. Harb (sister): \$6,115.21 (original devise: \$5,000)</li> <li>Nancy Almendras (niece): \$1,070.00 (original devise: \$1,000)</li> </ul> </li> </ul> <p style="text-align: center;"><b><u>SEE ATTACHED PAGE</u></b></p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Continued from 02/27/12</b></p> <p><u>Page 4B is the Public Administrator's Final Account and Petitioner's Objections thereto.</u></p> <p><b>1. Need Proposed Order.</b></p> <p><b>Note: The Fresno County Public Guardian was Decedent's Conservator prior to her death (04CEPR01188).</b></p>
<b>Cont. from 120511 012312, 022712</b>			
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>		
<input checked="" type="checkbox"/>	<b>Verified</b>		
<input type="checkbox"/>	<b>Inventory</b>		
<input type="checkbox"/>	<b>PTC</b>		
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<input type="checkbox"/>	<b>Letters</b>		
<input type="checkbox"/>	<b>Duties/Supp</b>		
<input type="checkbox"/>	<b>Objections</b>		
<input type="checkbox"/>	<b>Video Receipt</b>		
<input type="checkbox"/>	<b>CI Report</b>		
<input type="checkbox"/>	<b>9202</b>		
<input type="checkbox"/>	<b>Order</b> <span style="float: right;">x</span>		
<input type="checkbox"/>	<b>Aff. Posting</b>		
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<input type="checkbox"/>	<b>Citation</b>		
<input type="checkbox"/>	<b>FTB Notice</b>		

**CONT'D:**

- Furthermore, in related Fresno County Superior Court Case 04CEPR01188 (Decedent's Conservatorship Case –Public Guardian was Conservator of the Estate), the Public Guardian indicated in its final accounting and request for discharge (filed 9/23/10) that a 1999 Federal Individual Income Tax Return balance of \$3,658.00 was owed;
- However, the \$3,658.00 is in fact not owed, nor was it a lien on Decedent's funds at the time of that final accounting because: 1) *Per Declaration of Petitioner Barbara Rivera*, attached to the instant Petition, the IRS had been deducting from Decedent's monthly Social Security payments an amount to cover Decedent's lien due on the 1999 Tax Return; and 2) because as on 4/15/09, the lien was no longer in existence pursuant to U.S. Code Title 26, 6502 and that as such, an Court may not approve such a claim barred by the statute of limitations (see PrC §9253). For these reasons, the lien amount should never have been shown as a liability on the Public Guardian's last account in the Conservatorship case;
- The Estate is now in a position to be closed, except for the payment of the interest due on the pecuniary gifts as mentioned above;
- Finally, the Public Administrator's Commission should be reduced to no dollar amount, because of the Public Administrator's delay or mismanagement of this small estate; per PrC § 12205(a), a court may reduce a personal representative's compensation by an amount the Court determines as appropriate if said court makes 3 determinations: 1) the time taken for the administration exceeds the one-year; 2) that time taken was within the control of the representative, and 3) the delay was not in the best interest of the estate or interested persons.
- **Petitioner requests the Court order:**
  - **That the pecuniary gifts be made to the devisees;**
  - **That the interest (amounts identified above) be paid to devisees by the Administrator personally (including daily interest calculated after 10/31/11); and**
  - **That the Public Administrator to close the Estate.**

***Objection by Public Administrator, filed 11/30/11, states:***

1. The Estate could not close before now because of tax issues;
  2. On 8/20/10, Deputy PA Noe Jimenez received the 1999 tax return for New York State Income Tax and 2004 and 2008 Fed Income Taxes from Accountant Paul Dictos; on 4/1/11, Deputy Jimenez received notice from NY State that all Ms. Boalbey's tax liens were satisfied; then on 8/15/11 received a letter from the Treasury Dept. that a 2008 return was not filed, and that the estate had a \$181.00 tax credit; finally on 10/18/11, Deputy Jimenez received \$181.00 plus \$18.25 interest from the US Treasury (one week before the PA or County Counsel know of a surcharge petition filed by Petitioner – one phone call by either Petitioner or her attorney would have avoided the time and expense of this Petition);
  3. The PA at all times worked on this case in close connection with his accountant and as a result obtained a refund and interest on federal taxes;
  4. The PA would additionally like to make 3 specific comments or objections: 1) The PA will pay the devisees the interest that has accrued, but from the estate residue – to reiterate, the PA did not mismanage or delay the administration of the estate and should therefore not be responsible for the interest payments;
  5. Further, regarding Petitioner's assertion that the PA should have included a federal tax liability on her Final Account, Petitioner's attorney in fact filed a "No Objection to Amended Account."
- P.A. requests the Petition be denied, and that a status hearing be set 45 days from now for the PA to file his final account.

***Reply to Objection, filed 12/1/11, states:***

1. P.A.'s Objection was not received in time pursuant to the C.C.P. (9 court days before the hearing);
2. Regarding the "No Objection" filed, there would be no objection in 2010 to a "liability" when the statute had run and that as of 4/16/09, the lien was "out of existence;"
3. Further, no creditor's claim had been filed by the State of New York; and the accountant's advice was in error as of 1/18/09, PA could have officially discontinued his involvement in the estate; and the IRS claim had expired 10 years after the tax return's filing date.

***Public Administrator's Response to Reply, filed 12/2/11states: Objection was timely pursuant to Local Rule 7.4.2.***

**Cont'd**

**Supplement – Declaration to Petition to Have the Public Administrator Cited to Appear Before the Court filed 03/19/12**  
states: Attorney Julian Eli Capata states that he sent a letter to Heather Kruthers on 09/18/08 which included 4 signed  
“Declaration of Small Estate California Probate Code Section 13101” informing her that the family of Ms. Rivera would  
appreciate receiving distribution from the Estate of Thelma Boalbey before the wedding of Ms. Rivera’s son on 11/01/08. On  
09/24/08, Mr. Kruthers responded in a letter that she could not guarantee that his “clients will have their distributions by the  
family gathering on 11/01/08”. – **WOW WAS SHE CORRECT** (Emphasis in Declaration). The Administrator has had four  
Section 13101 Declarations requesting a distribution, since at least 09/24/08.

Atty Kruthers, Heather H. (for the Public Administrator)

Atty Capata, Julian Eli (of Los Angeles, for Barbara Rivera, beneficiary and Objector)

## Public Administrator's Final Account and Report (Prob. C. 7665)

<b>DOD: 8/24/07</b>		<b>PUBLIC ADMINISTRATOR</b> , Administrator, is Petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
<b>Cont. from 022712</b>		Account Period: 10/26/09 – 12/27/11	<u><b>CONTINUED FROM 02/27/12</b></u>
<b>Aff.Sub.Wit.</b>		Accounting - \$89,394.23	
<b>Verified</b>		Beginning POH - \$54,244.14	
<b>Inventory</b>		Ending POH - \$57,505.80	
<b>PTC</b>		Administrator - \$2,206.57	
<b>Not.Cred.</b>		(statutory)	
<b>Notice of Hrg</b>		Attorney - \$2,206.57	
<b>Aff.Mail</b>		(statutory)	
<b>Aff.Pub.</b>		Bond fee - \$670.47 (ok)	
<b>Sp.Ntc.</b>			
<b>Pers.Serv.</b>		<u><b>Petitioner requests distribution, pursuant to Decedent's Will, as follows:</b></u>	
<b>Conf. Screen</b>			
<b>Letters</b>		<b>Norma Rafeedy (deceased): \$5,000.00 plus \$1,115,21 in interest</b> ( <i>Petition states Ms. Rafeedy passed away during the administration of this Estate. Petitioner will determine the beneficiaries of Ms. Rafeedy's share prior to the hearing on this Final Account Petition</i> )	
<b>Duties/Supp</b>			
<b>Objections</b>			
<b>Video Receipt</b>			
<b>CI Report</b>			
<b>9202</b>		<b>Rose Harb: \$1,115,21 in interest</b> (Petitioner states this distributee has already received \$5,000 in preliminary distribution)	<b>Reviewed by:</b> NRN/JF
<b>Order</b>			<b>Reviewed on:</b> 04/03/12
<b>Aff. Posting</b>			<b>Updates:</b>
<b>Status Rpt</b>		<b>Nancy Almendras: \$222.92 in interest</b> (Petitioner states this distributee has already received \$1,000.00 in preliminary distribution)	<b>Recommendation:</b>
<b>UCCJEA</b>			<b>File 4B - Boalbey</b>
<b>Citation</b>			
<b>FTB Notice</b>		<b>Barbara Rivera: \$10,738.86</b>	
		<u><i>See attached page</i></u>	



**Cont'd:**

***Objection to Public Administrator's Final Accounting and Report***, filed 1/10/12, states:

- Barbara Rivera ("Objector") objects to the Public Administrator's disbursements as stated on Schedule D ("Disbursements") on the Final Account;
- The \$1,540.46 paid for NY State income tax – 1999 should be returned;
  - Public Administrator did not disclose any amount owed to New York
  - New York State did not file a creditor's claim in this Estate
  - PrC 9200 should apply to New York State: "...a claim by a public entity shall be filed within the time otherwise provided in this part..." §9200(a). §9200(b) reads that "public entity" as used in this chapter has the meaning provided in §811.2 of the Government Code. Objector herein states that although New York State does not come within the §811.2 Gov't Code definition, the general wording of §9200 should have applied to New York
- Public Administrator should be surcharged the unauthorized payment of \$3,658.00 (Income tax for 1999), for \$14,819.97 paid to the US Treasury (1999 Income tax), and for \$3,500.00 paid to Paul A. Dictos for performing unnecessary work
  - Decedent owed no taxes; even if they were, per the IRS and US Code regulations, that statute of limitations had run on Decedent's 1999 federal taxes by at least 4/16/09
  - The taxes were not owed because the IRS had been deducting from Decedent's monthly Social Security payments an amount to cover Decedent's lien payment(s) due on Decedent's Federal Individual Income Tax Return
- Public Administrator should pay the estate devisees their accrued interest due to the Public Administrator's delay in closing this Estate
  - Public Administrator was appointed in July 2008
  - Letters may have not issued since it was initially filed pursuant to §7660 (*re summary disposition of small estates*), however this past August was Decedent's fourth anniversary of the date of her death
  - PrC §12200 provides that the personal representative shall either petition for an order for final distribution or make a status report not later than one year after the date letters issued on an estate where a federal estate tax return is not required (§12200(a)); if required, within 18 months
  - There is no reason for the extended delay on a small estate probate matter filed pursuant to §7660
- Because of the Public Administrator's delay or mismanagement, it should receive no statutory commission
  - Time taken for Public Administrator to close this Estate exceeds that required by §12200(a)
  - Pursuant to §12205, the Court may reduce the personal representative compensation to a court-determined more appropriate amount, if it makes all of the following determinations: 1) time taken for administration exceeds one year 2) time taken was in personal representative's control and 3) the delay was not in the estate's or estate's interested persons' best interests.
- As it was clear no creditor's claim was to be filed with the estate, there is further no reason the administration should not have closed sooner, and the Court should determine that the length of time it has taken to close the Estate is not in the best interest of the estate or interested persons
- §12205(b) and relevant legislation provides that an order under this code section may be made to guard beneficiaries and interested persons against the payment of compensations otherwise allowable for services rendered by the personal representative

**Conclusion:** As there were no tax or other material liabilities owed by Decedent, Objector requests the Court order a surcharge against the Public Administrator in the **total amount of \$28,678.34** (which includes Petitioner's requested statutory fee amount of \$2,206.57), with the break-down as follows:

- 1. NY State Income Tax 1999 (8/25/10) \$1,540.46**
- 2. Income tax due 1999 – 1040 (8/25/10) \$3,658.00**
- 3. Income tax due 1999 – 1040 (5/4/11) \$14,819.97**
- 4. Paul Dictos 1999 US and NY Income Tax (9/8/10) \$3,250.00**
- 5. Paul Dictos 1999 US and NY Income Tax (11/16/11) \$750.00**
- 6. Interest – heirs of Norma Refeedy \$1,115.21**
- 7. Interest - Rose Harb \$1,115.21**
- 8. Interest – Nancy Almendras (1/23/12) \$222.92**
- 9. Petitioner's statutory fee request: \$2,206.57**

Response by Public Administrator to Objections to Account, filed 2/22/12, states:

1. Many of the Objector's objections are almost identical to the issues raised in Objector's Petition to have Petitioner cited and surcharged, which was filed 10/24/11, to which Petitioner filed a response on 11/30/11 (*see Page 3A*) and therefore these responses are identical to the 11/30/11 filed Response;
2. Petitioner therefore respectfully refers this Court its objections filed 11/30/11, and where needed, Petitioner will refer to specific pages of that 11/30/11 document;
3. Petitioner's response continues that he did not mismanage Decedent's Estate, and that the Estate could not close until now because of tax issues; had Petitioner attempted to do so, the Estate would have incurred penalties;
4. Petitioner only resolved the tax issues approximately one week before receiving notice of the surcharge petition; one phone call from Objector or her attorney prior to the filing of the surcharge petition would have avoided further cost and delay;
5. Petitioner specifically addresses the following objections:
  - a. With respect to Objector's assertion that New York state did not file a creditor's claim, Petitioner can waive formal defects in a claim pursuant to PrC §9154 (here, the defect being the claim was not submitted on California's judicial council form); as New York had a valid claim, there is no basis for surcharging Petitioner for paying the taxes or for paying his accountant;
  - b. The taxes to the IRS were also a valid claim. Despite Objector's claims, the claim had not been fully paid, it was not fully satisfied by the lien against Decedent's social security, and the statute of limitations had not run.

**In conclusion, Objector's objections to Petitioner's Account and the Petition for surcharge have no reasonable basis. Petitioner was cleaning up messes long before Decedent ever lived in California. It is unknown who failed to file the 1999 tax return which led to the expense and delay in being able to close this Estate. It should certainly not fall to Petitioner to bear the burden. Therefore, Petitioner requests the Court deny Objector's objections to the first and final account and that the Court approve the account.**

Reply to the Tardy Response By Public Administrator to Objections to His Account and Report and Request for Surcharge filed 02/27/12 states:

1. The Response of the Public Administrator, served by mail, are late as Objector did not receive them within the time required by CCP §1005(b) and (c) – *at least nine court days* before the hearing.
2. Further, the comments of the Public Administrator's attorney should be struck as hearsay as there is no verification that anyone has personal knowledge of the attorney's comments.
3. Objector further asserts that there is no declaration or written evidence submitted with the response.
4. Objector reasserts that there is no evidence of any claim by the state of New York for taxes due. The Administrator cites Probate Code § 9154 as authority that the Administrator "can waive formal defect in a claim". PrC § 9154 states: (a) Notwithstanding any other provision of this part, if a creditor makes a *written demand* for payment *within four months after* the date letters are first issued to a general personal representative, the personal representative may waive formal defects and elect to treat the demand as a claim that is filed and established under this part by paying the amount demanded *before the expiration of 30 days after the four-month period if all of the following conditions are satisfied:*
  - (1) The debt was justly due.
  - (2) The debt was paid in good faith.
  - (3) The amount paid was the true amount of the indebtedness over and above all payments and offsets.
  - (4) The estate is solvent.

(b) Nothing in this section limits application of (1) the doctrines of waiver, estoppel, laches, or detrimental reliance or (2) any other equitable principle. *Emphasis supplied.* The Letters should have been issued to the Public Administrator on or about 07/18/08. As stated in the original objection, the taxes were not paid until 08/25/10, more than two years after the date the Administrator should have been issued Letters.
5. There is no evidence that all the taxes were due and owing. There is no declaration by any person, and there is no written evidence from anyone that any demand, either oral, or in writing, was made to the Administrator by the State of New York or the U.S. Treasury. Moreover, if taxes were due, they should have been paid by the Public Guardian; they were not, the Administrator should have made a claim against the Public Guardian, whose First and Final Account in the *Conservatorship of the Estate of Thelma Boalbey*, was heard on 01/16/08.
6. The Administrator should be surcharged the full amount of taxes paid past the statute of limitation by the IRS's own Rules and Regulations, for Administrators negligence in not seeking a claim from the Public Guardian; and payment of the interest on any tax claims.

7. The Court should also find that the Administrator, and the Public Guardian, before the appointment of the Administrator, breached their duty to Ms. Boalbey's heirs by not paying taxes when there were sufficient money on hand for that purpose. Here, as in the *Estate of Gerber* (1977) 73 Cal.App.3d 96, 113-115, this Court should surcharge the Administrator for the amount paid in taxes, the interest paid for the void payment of taxes; and the interest due on the payments, and forfeiture of the Administrator's commission.
8. In conclusion, for all of those reasons previously set forth in their objection to the Account of the Public Administrator and the lack of any evidence of any statutory or good faith reason for making the payments should be surcharged the amount of \$28,670.34 as prayed for in their objection.

**Request for Judicial Notice filed by Objector on 03/19/12** requests that the Court take Judicial Notice of the following documents filed in Case No. 04CEPR01188 *The Conservatorship of the Estate of Thelma Boalbey*: 1) Amended Supplemental Account and Report of Conservator and Petition for Discharge filed 09/23/10. Specifically, Page 8, Schedule G – Liabilities, the only "Transaction" listed is the 1999 Federal Income Tax Return, Balance owed: \$3,658; and 2) Supplemental Account and Report of Conservator and Petition for Discharge of Conservator filed 05/12/10, the entire document, which does not disclose that there were any liabilities owing from the conservatorship estate whatsoever. Further, the Court is requested to take Judicial Notice that the filing date of the "Supplemental Account" of 05/12/10 is more than 10 years after 04/15/99, Federal Income Tax Return due date of 04/15/2000.

**Atty Kruthers, Heather H (for Petitioner/Guardian Public Guardian)**

**(1) Second Account Current and Report of Guardian and (2) Petition for Allowance to Compensation to Guardian and Attorney**

<b>Age: 16 years</b> <b>DOB: 10/12/1995</b>			<b>PUBLIC GUARDIAN</b> , Guardian of the Estate, is petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
			Account period: 12/10/09 – 12/31/11	
<b>Cont. from</b>			Accounting - <b>\$39,166.99</b>	
	<b>Aff.Sub.Wit.</b>		Beginning POH - <b>\$39,125.63</b>	
✓	<b>Verified</b>		Ending POH - <b>\$34,970.73</b>	
	<b>Inventory</b>			
	<b>PTC</b>		Guardian - <b>\$166.80</b>	
	<b>Not.Cred.</b>		(.55 Deputy hours @ \$96/hr and 1.50 Staff hours @ \$76/hr)	
✓	<b>Notice of Hrg</b>			
✓	<b>Aff.Mail</b>	W/	Attorney - <b>\$600.00</b>	
	<b>Aff.Pub.</b>		(per itemization for 4 hours \$150.00 per hour)	
	<b>Sp.Ntc.</b>			
	<b>Pers.Serv.</b>			
	<b>Conf. Screen</b>		Bond fee - <b>\$174.94</b>	
	<b>Letters</b>		(o.k.)	
	<b>Duties/Supp</b>			
	<b>Objections</b>			
	<b>Video Receipt</b>		<b>Petitioner prays for an Order:</b>	
	<b>CI Report</b>		4. Approving, allowing and settling the second account.	
	<b>9202</b>		5. Authorizing the guardian and attorney fees and commissions	
✓	<b>Order</b>		6. Payment of the bond fee	
	<b>Aff. Posting</b>			<b>Reviewed by: KT</b>
	<b>Status Rpt</b>			<b>Reviewed on: 4/2/12</b>
	<b>UCCJEA</b>			<b>Updates:</b>
	<b>Citation</b>			<b>Recommendation:</b>
	<b>FTB Notice</b>			<b>File 5 – Bratton</b>

(1) Petition for Final Distribution on Waiver of Accounting and (2) for Allowance of Statutory (Prob. C. 10400-10406, 10954, 11600-11642)

<b>DOD: 07/23/10</b>		<b>MICHAEL TARASEVIC,</b> Executor, is Petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
			<u><b>CONTINUED FROM 02/27/12</b></u>
			Minute Order from 02/27/12 states: Counsel advises the Court that she has substituted in as counsel for Michael Tarasevic and will be submitting an amended petition. Counsel requests a continuance.
<b>Cont. from 112811, 022712</b>			A Substitution of Attorney was filed 03/02/12.
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>		As of 04/02/12, no other documents have been filed and the following issues remain:
<input checked="" type="checkbox"/>	<b>Verified</b>		1. Petition does not make a statement regarding waiver of the accounting. Need Waiver of Accounting by Michael Tarasevic and Anthony Tarasevic or Accounting.
<input checked="" type="checkbox"/>	<b>Inventory</b>		2. The Petition states that all debts of the decedent have been paid, however, a Creditor's Claim in the amount of \$52,340.63 was filed by California Business Bureau for Community Medical Center on 11/02/10. The Petition states that no action has been taken on this claim at this time, therefore this debt has not been resolved. Further, need Allowance or Rejection of Creditor's Claim (form DE-174) pursuant to Probate Code § 9250. <u>Distribution of estate assets cannot be made until all debts of the estate have been resolved.</u>
<input checked="" type="checkbox"/>	<b>PTC</b>		3. Also, a Creditor's Claim in the amount of \$1,408.00 was filed by American Infosource as agent for Bank of America on 11/09/10. The petition states that this claim was settled. Need Allowance or Rejection of Creditor's Claim (form DE-174) and satisfaction of Claim from Bank of America.
<input checked="" type="checkbox"/>	<b>Not.Cred.</b>		4. The Petition does not make a statement regarding the required notice to the Franchise Tax Board pursuant to Probate Code § 9202(c)(1).
<input checked="" type="checkbox"/>	<b>Notice of Hrg</b>		
<input checked="" type="checkbox"/>	<b>Aff.Mail</b>	w/	
	<b>Aff.Pub.</b>		
	<b>Sp.Ntc.</b>		
	<b>Pers.Serv.</b>		
	<b>Conf. Screen</b>		
	<b>Letters</b>	11/30/10	
	<b>Duties/Supp</b>		
	<b>Objections</b>		
	<b>Video Receipt</b>		
	<b>CI Report</b>		
<input checked="" type="checkbox"/>	<b>9202</b>		
<input checked="" type="checkbox"/>	<b>Order</b>		
	<b>Aff. Posting</b>		
	<b>Status Rpt</b>		
	<b>UCCJEA</b>		
	<b>Citation</b>		
	<b>FTB Notice</b>	x	

## Filing of First Accounting

Age: 14 DOB: 04/04/98	<p><b>YOLANDA CASEY</b>, mother, was appointed Guardian of the Estate and Letters were issued on 02/10/11.</p> <p>Receipt for Deposit into Blocked Account was filed 05/06/11 showing \$12,542.60 was deposited on 03/08/11.</p> <p>Inventory &amp; Appraisal was filed 05/23/11.</p> <p>Minute Order dated 02/10/11 set this matter for status of Filing the First Account on 04/09/12.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p>1. Need First Account.</p>
Cont. from		
Aff.Sub.Wit.		
Verified		
✓ Inventory		
PTC		
Not.Cred.		
Notice of Hrg		
Aff.Mail		
Aff.Pub.		
Sp.Ntc.		
Pers.Serv.		
Conf. Screen		
Letters		
Duties/Supp		
Objections		
Video Receipt		
CI Report		
9202		
Order		
Aff. Posting		
Status Rpt		
UCCJEA		
Citation		
FTB Notice		
	<p><b>Reviewed by:</b> JF</p> <p><b>Reviewed on:</b> 04/09/12</p> <p><b>Updates:</b></p> <p><b>Recommendation:</b></p> <p><b>File 7 - Casey</b></p>	

Atty Barrus, John E. (for Yolanda Casey – mother/Guardian of the Estate)

## Filing of First Accounting

Age: 12	<b>YOLANDA CASEY</b> , mother, was appointed Guardian of the Estate and Letters were issued on 02/10/11.		<b>NEEDS/PROBLEMS/COMMENTS:</b>  1. Need First Account.
DOB: 12/03/99			
Cont. from		Receipt for Deposit into Blocked Account was filed 05/06/11 showing \$12,597.41 was deposited on 03/08/11.	
Aff.Sub.Wit.			
Verified			
✓ Inventory			
PTC			
Not.Cred.			
Notice of Hrg			
Aff.Mail			
Aff.Pub.			
Sp.Ntc.			
Pers.Serv.			
Conf. Screen			
Letters			
Duties/Supp			
Objections			
Video Receipt			
CI Report			
9202			
Order			
Aff. Posting			
Status Rpt			
UCCJEA			
Citation			
FTB Notice			
			Reviewed by: JF
			Reviewed on: 04/09/12
			Updates:
			Recommendation:
			File 8 – Casey

Atty Streett, John R. (for Petitioner Andrew Chaffer)

## Petition for Removal of Trustee, Account, and for Appointment of Successor Trustee

		<p><b>ANDREW CHAFFER</b>, trust beneficiary, is petitioner.</p> <p>Petitioner states he is the grandson and 1/6 beneficiary under the <b>HARLEY E. CHAFFER TRUST</b> executed May 9, 1991. Petitioner states he does not possess a copy of the Trust. And amendment to the Trust was executed on October 29, 1998.</p> <p>Harley E. Chaffer died on March 4, 2011 thereby making the Trust irrevocable.</p> <p>Petitioner is informed and believes that the successor Trustee is <b>DOUGLAS EDWARD CHAFFER</b>.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p>Continued from 2/27/12. Minute order states the court directs Douglas Chaffer to forward the documents he has before the Court today to Mr. Streett by Wednesday, February 29, 2012.</p> <p>1. Need proposed order.</p>	
Cont. from 121211, 022712				
	Aff.Sub.Wit.			
✓	Verified			
	Inventory			
	PTC			
	Not.Cred.			
✓	Notice of Hrg			
✓	Aff.Mail			W/
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
	Letters			
	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
	9202			
	Order	X		
	Aff. Posting			
	Status Rpt			
	UCCJEA			
	Citation			
	FTB Notice			
		<p><b>Petitioner alleges:</b></p> <ol style="list-style-type: none"> <li>1. The Trustee has violated his duty to inform the beneficiaries and has refused to provide Petitioner with a copy of the Trust, despite written requests.</li> <li>2. The Trustee has violated his duty to Petitioner as Trustee has failed to ever render an accounting despite written request to do so.</li> </ol> <p><b>Wherefore, Petitioner prays for an Order:</b></p> <ol style="list-style-type: none"> <li>1. Compelling Douglas Edward Chaffer to produce a copy of the Harley E. Chaffer Trust of May 9, 1991 and all amendments to it;</li> <li>2. Compelling Douglas Edward Chaffer to account fully for all Trust property;</li> <li>3. Removing Douglas Edward Chaffer as Trustee;</li> <li>4. Appointing a new Trustee as prescribed by the Trust;</li> <li>5. For costs of suit; attorney fees and for such other and further relief as the court deems proper.</li> </ol>	<p><b>Reviewed by: KT</b></p> <p><b>Reviewed on: 4/2/12</b></p> <p><b>Updates:</b></p> <p><b>Recommendation:</b></p> <p><b>File 9A - Chaffer</b></p>	



**Order to Show Cause**

		<p><b>ANDREW CHAFFER</b>, trust beneficiary, petitioned the Court for Removal of Trustee, Account and Appointment of Successor Trustee.</p> <p>Petitioner alleges <b>DOUGLAS EDWARD CHAFFER</b> is the current Trustee of the Trust.</p> <p><b>Minute Order from the Petition for Removal of Trustee, Account and Appointment of Successor Trustee dated 12/12/11</b> states the Court orders Douglas Chaffer to be present on 2/27/12. The Court further orders Douglas Chaffer to produce a copy of the Harley E. Chaffer Trust of May 9, 1991 and all amendments to it as well as all accounts regarding the trust property. Douglas Chaffer is ordered to provide a copy of the trust to counsel John Streett.</p> <p><b>Order to Appear and Produce Documents was signed on 1/9/12</b> ordering Douglas Chaffer to personally appear on 2/27/12. Prior to his appearance on 2/27/12 Douglas Chaffer will produce to attorney John Streett a copy of the Harley E. Chaffer Trust executed May 9, 1991 and any amendments to it.</p> <p>Prior to 2/27/12, Douglas Chaffer will produce to Petitioner's attorney, copies of records of any and accounts or assets connected to the Harley E. Chaffer Trust.</p> <p>A copy of the Order was mailed to Douglas E. Chaffer on 1/15/2012.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p>Continued from 2/27/12.</p>
<b>Cont. from 2/27/12</b>			
<b>Aff.Sub.Wit.</b>			
<b>Verified</b>			
<b>Inventory</b>			
<b>PTC</b>			
<b>Not.Cred.</b>			
<b>Notice of Hrg</b>			
<b>Aff.Mail</b>			
<b>Aff.Pub.</b>			
<b>Sp.Ntc.</b>			
<b>Pers.Serv.</b>			
<b>Conf. Screen</b>			
<b>Letters</b>			
<b>Duties/Supp</b>			
<b>Objections</b>			
<b>Video Receipt</b>			
<b>CI Report</b>			
<b>9202</b>			
<b>Order</b>			
<b>Aff. Posting</b>			
<b>Status Rpt</b>			
<b>UCCJEA</b>			
<b>Citation</b>			
<b>FTB Notice</b>			

## Petition for Account [Prob. C. 17200(b)(7)]

			JOEL STEARNS, beneficiary, is petitioner.	NEEDS/PROBLEMS/COMMENTS:
			Petitioner states:	<p>1. <i>Notice of Hearing</i> is not on the mandatory Judicial Council form. California Rules of Court, Rule 7.101 states if the Judicial Council has adopted a mandatory form, that form must be used.</p>
Cont. from			<ul style="list-style-type: none"> <li>The Trust is irrevocable.</li> </ul>	<p><b>Note:</b> Order provides a place to insert the date upon which the accounting shall be provided.</p>
	Aff.Sub.Wit.			
✓	Verified		<ul style="list-style-type: none"> <li><b>PHILIP E. HAGOPIAN</b> is the duly acting Trustee of the Trust.</li> </ul>	<p>Order also includes a statement that "Petitioner have and recover his costs from Philip E. Hagopian, taxed at \$395.00"</p>
	Inventory			
	PTC		<ul style="list-style-type: none"> <li>Since becoming successor Trust on July 31, 2010 [the date of death of the surviving Trustor, Margaret Hagopian] Philip E. Hagopian has failed to provide any accountings.</li> </ul>	
	Not.Cred.			
✓	Notice of Hrg		<ul style="list-style-type: none"> <li>On August 2, 2011, Petitioner delivered to the Trustee a written request for an accounting.</li> </ul>	
✓	Aff.Mail	W/		
	Aff.Pub.		<ul style="list-style-type: none"> <li>The Trustee has failed to provide the requested accounting.</li> </ul>	
	Sp.Ntc.			
	Pers.Serv.		Petitioner prays for an Order:	
	Conf. Screen			
	Letters		<ol style="list-style-type: none"> <li>Compelling <b>PHILIP E. HAGOPIAN</b>, as Trustee, to submit an accounting of his acts as Trustee since July 31, 2010;</li> </ol>	
	Duties/Supp			
	Objections		<ol style="list-style-type: none"> <li>For costs herein; and</li> </ol>	
	Video Receipt			
	CI Report		<ol style="list-style-type: none"> <li>For all other orders the court deems proper.</li> </ol>	
	9202			
✓	Order			Reviewed by: KT
	Aff. Posting			Reviewed on: 4/2/12
	Status Rpt			Updates:
	UCCJEA			Recommendation:
	Citation			File 10 - Hagopian
	FTB Notice			

**Petition for Order Confirming Trust Assets (Prob. C. 850(a)(3))**

			<p><b>ROBERT R. PETERSON</b>, Trustee, is Petitioner.</p> <p>Petitioner states:</p> <ol style="list-style-type: none"> <li>1. He is the currently acting successor Trustee of the <b>ROBERT R. PETERSON AND CORREEN B. PETERSON REVOCABLE LIVING TRUST</b> (the “Trust”).</li> <li>2. Petitioner and Correen B. Peterson, as settlors (“Settlors”), established the Trust on 04/20/93</li> <li>3. Correen B. Peterson died on 04/23/11.</li> <li>4. Petitioner believes that Correen intended to transfer Franklin California Tax Free Income Fund Accounts to be held as part of the Trust estate, and to be administered and distributed under the terms of the Trust;</li> <li>5. In Article I of the Trust, the Settlors declared their intent that all property described in Schedule A to the Trust was to be held as part of the Trust estate, and administered and distributed under the terms of the Trust;</li> <li>6. Schedule A to the Trust lists, “Any and all bank accounts, brokerage accounts, CD’s, mutual funds, time deposits, stocks, bonds, securities or other investments....”. These provisions manifest Correen’s intent that all property assigned to the Trust, even if not titled in the name of the Trust, was nevertheless being held in trust for the benefit of the beneficiaries of the Trust;</li> <li>7. Despite the Settlor’s intent, two Franklin California Tax Free Income Accounts (the “Accounts”) were never formally transferred to the Trust;</li> <li>8. Petitioner requests that the Court confirm the Accounts are part of the Trust and subject to the control of Petitioner, the successor trustee of the Trust;</li> <li>9. Petitioner notes the Correen’s will is a simple pour-over will which bequeaths all of Correen’s estate, apart from some personal belongings and effects, to the Trust to be held, administered and distributed in accordance with the terms of the Trust. Therefore, if Correen’s will were probated, the Accounts would end up as part of the Trust estate and ultimately pass pursuant to the terms of the Trust.</li> </ol> <p>Petitioner prays for an Order that:</p> <ol style="list-style-type: none"> <li>1. The Franklin California Tax Free Income Fund Accounts are subject to the management and control of Petitioner, the successor trustee of the Trust, and Correen’s interest in such property shall be confirmed and transferred to the Trust.</li> </ol>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p>
Cont. from				
<input type="checkbox"/>	Aff.Sub.Wit.			
<input checked="" type="checkbox"/>	Verified			
<input type="checkbox"/>	Inventory			
<input type="checkbox"/>	PTC			
<input type="checkbox"/>	Not.Cred.			
<input checked="" type="checkbox"/>	Notice of Hrg			
<input checked="" type="checkbox"/>	Aff.Mail	w/		
<input type="checkbox"/>	Aff.Pub.			
<input type="checkbox"/>	Sp.Ntc.			
<input type="checkbox"/>	Pers.Serv.			
<input type="checkbox"/>	Conf. Screen			
<input type="checkbox"/>	Letters			
<input type="checkbox"/>	Duties/Support			
<input type="checkbox"/>	Objections			
<input type="checkbox"/>	Video Receipt			
<input type="checkbox"/>	CI Report			
<input type="checkbox"/>	9202			
<input checked="" type="checkbox"/>	Order			
<input type="checkbox"/>	Aff. Posting			
<input type="checkbox"/>	Status Rpt			
<input type="checkbox"/>	UCCJEA			
<input type="checkbox"/>	Citation			
<input type="checkbox"/>	FTB Notice			

**Reviewed by:** JF

**Reviewed on:**  
04/09/12

**Updates:**

**Recommendation:**

**File 11 - Peterson**

## Petition for Order Transferring Title to Real Property to Trust (Prob. C. 850, 17200)

			<p><b>STEVEN WALDO and CAROLYN K. LARSEN</b>, Co-Trustee's, are Petitioners.</p> <p>Petitioners state:</p> <ol style="list-style-type: none"> <li>1. The <b>SALLY S. KIMBLE TRUST</b> was established by a revocable and amendable Declaration of Trust dated September 27, 2000 and was Amended and Restated on November 17, 2005, and further Amended on February 28, 2008 (the "Trust") by <b>SALLY S. KIMBLE</b>, ("Decedent" and/or "Settlor"), the Trustor and Trustee.</li> <li>2. Decedent died on August 19, 2011 a resident of Fresno County. Upon Decedent's death, the Trust became irrevocable.</li> <li>3. Decedent resigned as Trustee and Petitioners became Successor Co-Trustees on September 4, 2008. Petitioners are currently acting as successor trustees of the Trust.</li> <li>4. Petitioners and Wendy W. Harmstead are all the remainder beneficiaries of the Trust.</li> <li>5. On February 28, 2008, Decedent executed a will that leaves the residue of her estate to the Trust. Petitioners are nominated as Co-Executors of the will but no probate has been filed because all of Decedent's property is being administered by the Trust.</li> <li>6. Decedent executed the Restated Trust and Schedule A, Inventory &amp; Assets of the Trust on November 17, 2005, which included on Schedule A – Personal Residence located at 3230 W. Alluvial, Fresno, CA 93711.</li> <li>7. The Trust, in Section 1.02 identifies the "Trust Estate" as "All property described in the attached Schedule A....."</li> <li>8. The First Amendment to the Trust dated February 28, 2008, executed concurrent with her will, contains the following language regarding Decedent's home: The primary asset contributed to the Trust is Settlor's home. Approximately two-thirds (2/3) of the funds used to purchase Settlor's homes since the death of Joseph C. Kimble, Carolyn K. Larsen's father, were obtained by Settlor from the Joseph C. Kimble Testamentary Trust established primarily for Settlor and Carolyn K. Larsen's benefit following Joseph C. Kimble's death in 1972. For that reason, as Settlor's death, a two-thirds (2/3) interest in the home held in the Trust shall pass, in substance, as called for under the terms of the Joseph C. Kimble Testamentary Trust, and more specifically, to the remainder beneficiary of that trust, to Carolyn K. Larsen.</li> </ol> <p style="text-align: center;">Continued on Page 2</p>	<p><b>NEEDS/PROBLEMS /COMMENTS:</b></p> <ol style="list-style-type: none"> <li>1. Need <i>Notice of Hearing</i> (Mandatory Form DE-120) and proof of service by mail at least 15 days before the hearing of <i>Notice of Hearing</i> to all interested parties.</li> <li>2. Need Order.</li> </ol>
<b>Cont. from</b>				
	Aff.Sub.Wit.			
✓	Verified			
	Inventory			
	PTC			
	Not.Cred.			
	Notice of Hrg	x		
	Aff.Mail	x		
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
	Letters			
	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
	9202			
	Order	x		
	Aff. Posting			
	Status Rpt			
	UCCJEA			
	Citation			
	FTB Notice			

Reviewed by: JF

Reviewed on:  
04/02/12

Updates:

Recommendation:

File 12 - Kimble

Further, the Amendment replaced section 5.02 of the Trust in its entirety with the following:

Section 5.02 Distribution of Remainder. Upon the death of the Settlor, the Trustee shall first distribute the sum of \$10,000.00 to each living child of the children of Settlor and shall distribute an undivided two-thirds (2/3) interest in the Home held, in trust, to Carolyn Kimble Larsen, or to her children by right of representation, should she fail to survive trust termination.....”

9. Settlor’s home, or any proceeds from the sale of the home, were to be included as a trust asset based on the wording of Section 1.02, the original Schedule A to the Trust, as well as the language in the First Amendment to the Trust executed February 28, 2008.
10. Settlor’s personal residence at 3230 W. Alluvial was sold in 2005. On December 30, 2005, the proceeds from the sale were used to purchase a replacement residence located at 2170 W. Via Cipressi, Fresno, CA. However, Decedent mistakenly took title to 2170 W. Via Cipressi in her individual name and never formally deeded the property in the name of the Trust.
11. Decedent intended all of her property, including but not limited to, her interest in the Via Cipressi property to be treated as assets of the Trust. An instruction from the Court that Decedent’s interest in certain real property held in Decedent’s name at the time of her death constitutes an asset of the Trust is needed so that Petitioners, as Trustees, can carry out the various fiduciary responsibilities placed upon them by Decedent without creating uncertainty with respect to the 2170 W. Via Cipressi property.

Petitioners pray for an Order that:

1. Real property located at 2170 W. Via Cipressi, Fresno, CA 93711 is an asset of the Sally S. Kimble Trust, dated September 27, 2000;
2. Record of title to said real property is transferred from Sally S. Kimble to Carolyn K. Larsen and Steven Waldo as Co-Trustees of the Sally S. Kimble Trust, dated September 27, 2000.

## Status Hearing Re: Receipt for Blocked Account

Age: 14 years  
DOB: 2/10/1998**GRACIELA MARTINEZ RUIZ**  
aka **GRACE RUIZ**, mother, was  
appointed guardian of the estate on  
2/23/12.

NEEDS/PROBLEMS/COMMENTS:

Cont. from

Aff.Sub.Wit.

Verified

Inventory

PTC

Not.Cred.

Notice of  
Hrg

Aff.Mail

Aff.Pub.

Sp.Ntc.

Pers.Serv.

Conf. Screen

Letters

Duties/Supp

Objections

Video  
Receipt

CI Report

9202

Order

Aff. Posting

Status Rpt

UCCJEA

Citation

FTB Notice

Order to Deposit Money Into Blocked  
Account ordered all insurance  
proceeds received to be placed into a  
blocked account.Estimated Value of the Estate:  
Personal property - \$135,000.00**The Court set this status hearing for  
the filing of the receipt for blocked  
account.****Status Report filed on 4/4/12 states**  
the guardian, Grace Ruiz, has not  
received the U.S. Army life insurance  
proceeds.The death benefit claim is being  
processed through Prudential  
Insurance Company. On April 3,  
2012, First Sergeant Beldsoe of the  
U.S. Army notified the attorney that  
he has been unable to determine the  
exact date the check will be issued by  
Prudential Insurance Company and  
received by the Guardian.

Reviewed by: KT

Reviewed on: 4/2/12

Updates: 4/5/12

Recommendation:

File 13 - Ruiz

Petition to Transfer this case to another Venue (Los Angeles County, CA)

Age: 9 years DOB: 4/22/02		<b>MARK SON-HOA DOAN</b> and <b>TIEN HONG VO-DOAN</b> , maternal uncle and maternal aunt were appointed successor guardians on 7/27/11.  Father: <b>DECEASED</b>  Mother: <b>THAO BICH VO</b>  <b>THONG VO</b> and <b>NGAU</b> <b>NGUYEN-VO</b> , maternal grandparents, consent.  <b>Petitioners state</b> the minor is now residing with them in Los Angeles County. Petitioners request the Court order the guardianship transferred to Los Angeles County Superior Court.	<b>NEEDS/PROBLEMS/COMMENTS:</b>  1. Proof of service of the <i>Notice of Hearing</i> on mother, Thao Bich Vo was mailed on 3/28/12, 10 days prior to the hearing and not the required 15 days.  2. If the Petition is granted Petitioners will need to provide the \$50.00 fee for processing change of venue payable to Fresno Superior Court and a separate check for \$225.00 for the initial filing fee for Los Angeles Superior Court (the court where the case will be transferred to).  3. Order does not comply with Local Rule 7.6.1F which states "some portion of the contents of the order must appear on the page upon which the judge's signature is affixed."	
Cont. from				
<input type="checkbox"/>	Aff.Sub.Wit.			
<input checked="" type="checkbox"/>	Verified			
<input type="checkbox"/>	Inventory			
<input type="checkbox"/>	PTC			
<input type="checkbox"/>	Not.Cred.			
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<input type="checkbox"/>	Letters			
<input type="checkbox"/>	Duties/Supp			
<input type="checkbox"/>	Objections			
<input type="checkbox"/>	Video Receipt			
<input type="checkbox"/>	CI Report			
<input type="checkbox"/>	9202			
<input checked="" type="checkbox"/>	Order			
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<input type="checkbox"/>	UCCJEA			
<input type="checkbox"/>	Citation			
<input type="checkbox"/>	FTB Notice			

## Petition for Appointment of Temporary Guardian of the Person (Prob. C. 2250)

Age: 1 year  
DOB: 3/7/11

GENERAL HEARING 5/23/12

## NEEDS/PROBLEMS/COMMENTS:

**CARMELITA NAREZ MENOZA**,  
paternal grandmother, is petitioner.

Father: **MIGUEL ALCALA, JR.**

Mother: **ROSALINDA NINO**

Paternal grandfather: not listed  
Maternal grandparents: not listed

**Petitioner states** the father is  
incarcerated and mother is homeless  
and using drugs.

1. Need *Notice of Hearing*.
2. Need proof of personal service of the *Notice of Hearing* along with a copy of the *temporary petition* or *Consent and Waiver of Notice* or *Declaration of Due Diligence* on:
  - a. Miguel Alcala, Jr. (father)
  - b. Rosalinda Nino (mother)

Cont. from

Aff.Sub.Wit.

✓ Verified

Inventory

PTC

Not.Cred.

Notice of  
Hrg

X

Aff.Mail

Aff.Pub.

Sp.Ntc.

Pers.Serv.

X

✓ Conf. Screen

✓ Letters

✓ Duties/Supp

Objections

Video  
Receipt

CI Report

9202

✓ Order

Aff. Posting

Status Rpt

✓ UCCJEA

Citation

FTB Notice

Reviewed by: KT

Reviewed on: 4/3/12

Updates:

Recommendation:

File 15 - Alcala



**Petition for Appointment of Temporary Guardian of the Person (Prob. C. 2250)**

Age: 2 months DOB: 2/12/12		<u><b>GENERAL HEARING 5/29/12</b></u>		<b>NEEDS/PROBLEMS/COMMENTS:</b>	
		<b>DEMETRIA MARIE CAMMON,</b> maternal aunt, is petitioner.		<p>3. Need <i>Notice of Hearing</i>.</p> <p>4. Need proof of personal service of the <i>Notice of Hearing</i> along with a copy of the <i>temporary petition</i> <u>or</u> <i>Consent and Waiver of Notice</i> <u>or</u> <i>Declaration of Due Diligence</i> on:  c. Father</p> <p>5. UCCJEA is incomplete. Need the minor's residence information from 2/12/12 (birth) to 3/18/12.</p>	
		Father: <b>Not listed</b>			
		Mother: <b>NAOMI NOBLES</b> – <i>consents and waives notice.</i>			
Cont. from		Paternal grandparents: Not listed			
	Aff.Sub.Wit.	Maternal grandparents: Not listed			
✓	Verified	<b>Petitioner states</b> the mother of the child does not have a place to live, is unable to provide clothing, care and proper nutrition for the child. Due to her medical history, mom sometimes becomes frustrated or depressed and is unable to care for the child.			
	Inventory				
	PTC				
	Not.Cred.				
	Notice of Hrg	X			
	Aff.Mail				
	Aff.Pub.				
	Sp.Ntc.				
	Pers.Serv.	X			
✓	Conf. Screen				
✓	Letters				
✓	Duties/Supp				
	Objections				
	Video Receipt				
	CI Report				
	9202				
✓	Order				
	Aff. Posting				
	Status Rpt				
✓	UCCJEA				
	Citation				
	FTB Notice				
				Reviewed by: KT	
				Reviewed on: 4/3/12	
				Updates:	
				Recommendation:	
				File 16 - Nobles	

**Petition for Appointment of Guardian of the Person (Prob. C. 1510)**

Christina, 15 DOB: 11/05/96		<p><b><u>TEMPORARY EXPIRES 04/09/12</u></b></p> <p><b>MARTHA FRUTOS</b>, maternal grandmother, is petitioner.</p> <p>Father: <b>BILL BROWN</b> – <i>deceased</i>.</p> <p>Mother: <b>CYNTHIA OTERO</b> – <i>deceased</i>.</p> <p>Paternal grandfather: UNKNOWN  Paternal grandmother: DECEASED  Maternal grandfather: RALPH OTERO – <i>deceased</i>.</p> <p>Minors: Christina Brown and Corina Brown both consent and waive notice.</p> <p><b>Petitioner states</b> both parents are deceased. A guardian is needed to care for the children.</p> <p><b>Court Investigator Jennifer Young's report was filed – NEED REPORT.</b></p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <ol style="list-style-type: none"> <li>1. Need <i>Notice of Hearing</i>.</li> <li>2. Need proof of service by mail at least 15 days before the hearing of <i>Notice of Hearing</i> with a copy of the <i>Petition for Appointment of Guardian of the Person or Consent and Waiver of Notice or Declaration of Due Diligence</i> for: - Paternal grandfather (unknown)</li> <li>3. Need CI report and clearances (CI to provide).</li> </ol>	
Corina, 13 DOB: 08/15/98				
Cont. from				
	Aff.Sub.Wit.			
✓	Verified			
	Inventory			
	PTC			
	Not.Cred.			
	Notice of Hrg			X
	Aff.Mail			X
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			n/a
✓	Conf. Screen			
✓	Letters			
	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report	X		
	9202			
✓	Order			
	Aff. Posting			
	Status Rpt			
✓	UCCJEA			
	Citation			
	FTB Notice			

Reviewed by: JF
Reviewed on: 04/02/12
Updates:
Recommendation:
File 17 - Brown